

October 21, 2011

**British Columbia Securities Commission**

PO Box 10142, Pacific Centre  
12th Floor, 701 West Georgia Street  
Vancouver, BC  
V7Y 1L2

**Alberta Securities Commission**

4th Floor, 300 - 5th Avenue S.W.  
Calgary, AB  
T2P 3C4  
Dear Sirs:

**Re: Kokanee Minerals Inc. (the "Company")**  
**Notice Pursuant to NI 51-102 - Change of Auditor**

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated October 19, 2011, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly,



**DAVIDSON & COMPANY LLP**

Chartered Accountants

**cc: TSX Venture Exchange**

